

**UNITED STATES DISTRICT COURT
DISTRICT OF PUERTO RICO**

In re:

THE FINANCIAL OVERSIGHT AND
MANAGEMENT BOARD FOR PUERTO RICO,

as representative of

THE COMMONWEALTH OF PUERTO RICO, *et al.*,

Debtors.¹

PROMESA

Title III

No. 17 BK 3283-LTS

(Jointly Administered)

In re:

THE FINANCIAL OVERSIGHT AND
MANAGEMENT BOARD FOR PUERTO RICO,

as representative of

PUERTO RICO SALES TAX FINANCING
CORPORATION (COFINA),

Debtor.

PROMESA

Title III

No. 17 BK 3284-LTS

**APPENDIX OF CONSOLIDATED EXHIBITS REFERENCED IN THE (I)
DECLARATION OF DAVID M. BROWNSTEIN IN SUPPORT OF COFINA'S
PLAN OF ADJUSTMENT, (II) DECLARATION OF NATALIE A.
JARESKO IN SUPPORT OF COFINA'S PLAN OF ADJUSTMENT, AND
(III) DECLARATION OF NATALIE A. JARESKO IN SUPPORT OF
APPROVAL OF THE COMMONWEALTH'S 9019 SETTLEMENT MOTION**

¹ The Debtors in these Title III Cases, along with each Debtor's respective Title III case number and the last four (4) digits of each Debtor's federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (Bankruptcy Case No. 17 BK 3283-LTS) (Last Four Digits of Federal Tax ID: 3481); (ii) Puerto Rico Sales Tax Financing Corporation ("COFINA") (Bankruptcy Case No. 17 BK 3284-LTS) (Last Four Digits of Federal Tax ID: 8474); (iii) Puerto Rico Highways and Transportation Authority ("HTA") (Bankruptcy Case No. 17 BK 3567-LTS) (Last Four Digits of Federal Tax ID: 3808); (iv) Employees Retirement System of the Government of the Commonwealth of Puerto Rico ("ERS") (Bankruptcy Case No. 17 BK 3566-LTS) (Last Four Digits of Federal Tax ID: 9686); and (v) Puerto Rico Electric Power Authority ("PREPA") (Bankruptcy Case No. 17 BK 4780-LTS) (Last Four Digits of Federal Tax ID: 3747). (Title III case numbers are listed as Bankruptcy Case numbers due to software limitations).

To the Honorable United States District Court Judge Laura Taylor Swain:

The Puerto Rico Sales Tax Financing Corporation (“COFINA”), as the Title III debtor in the above-captioned Title III cases (the “Debtor”) under the *Puerto Rico Oversight, Management, and Economic Stability Act* (“PROMESA”), by and through the Financial Oversight and Management Board for Puerto Rico (the “Oversight Board”), as the Debtor’s representative pursuant to section 315(b) of PROMESA, respectfully submits its appendix of consolidated exhibits referenced in the (i) *Declaration of David M. Brownstein in Support of Confirmation of Third Amended Title III Plan of Adjustment of Puerto Rico Sales Tax Financing Corporation*, (ii) *Declaration of Natalie A. Jarekso in Support of Confirmation of Third Amended Title III Plan of Adjustment of Puerto Rico Sales Tax Financing Corporation*, and (iii) *Declaration of Natalie A. Jarekso in Support of Commonwealth of Puerto Rico’s Motion Pursuant to Bankruptcy Rule 9019 for Order Approving Settlement Between Commonwealth of Puerto Rico and Puerto Rico Sales Tax Financing Corporation* (together, the “Declarations”) being filed concurrently herewith.² The exhibits are attached hereto.

² In accordance with the Court’s *Order Regarding Procedures For Attendance, Participation, and Observation of January 16, 2019*, [Case No. 17-3284, ECF No. 431], the Debtor will file no later than January 14, 2019 (12:00 p.m. AST) its consolidated list of exhibits for the January 16, 2019 Hearings Regarding (i) the 9019 Settlement Approval Motion and (ii) the COFINA Plan of Adjustment Confirmation Motion. The Debtor files this appendix for the convenience of the Court and parties in interest in connection with the Declarations mentioned above. To avoid burdening the Court’s file, to the extent there are additional exhibits not referenced in these Declarations, but otherwise required to be filed, any such exhibits will be filed with the final consolidated exhibit list. Please note also that there are “lettering gaps” in both this list and the anticipated final comprehensive exhibit list to account for removed exhibits such as certain pleadings already part of the Court’s file.

<u>Exhibit</u>	<u>Description</u>
<u>DX-A</u>	Order Appointing Mediation Team [Case No. 17 BK 3283, ECF No. 430]
<u>DX-B</u>	Stipulation and Order Approving Procedure to Resolve Commonwealth-COFINA Dispute [Case No. 17-3283, ECF No. 996] (the “Procedures Order”)
<u>DX-C</u>	Joint Informative Motion of Commonwealth Agent and COFINA Agent Disclosing Agreement in Principle, Official Committee of Unsecured Creditors v. Whyte, Adv. Proc. No. 17-00257, ECF No. 486 (“Agreement in Principle”)
<u>DX-D</u>	Amended and Restated Plan Support Agreement, dated as of September 20, 2018, by and among (a) Financial Oversight and Management Board for Puerto Rico, (b) the Puerto Rico Sales Tax Financing Corporation, (c) the Puerto Rico Fiscal Agency and Financial Advisory Authority, (d) holders of Senior COFINA Bond Claims, (e) Ambac Assurance Corporation, (f) National Public Finance Guarantee Corporation, (g) holders of Junior COFINA Bond Claims, (h) Assured Guaranty Municipal Corp., and (i) Bonistas del Patio, Inc. (“A&R Plan Support Agreement”)
<u>DX-E</u>	Settlement Agreement, dated as of October 19, 2018, between the Financial Oversight and Management Board for Puerto Rico, as representative of the Commonwealth of Puerto Rico, and Bettina M. Whyte, in her capacity as the court-appointed agent of the Oversight Board, as representative of the Puerto Rico Sales Tax Financing Corporation (“Settlement Agreement”)
<u>DX-F</u>	Disclosure Statement for the Second Amended Title III Plan of Adjustment of the Debts of Puerto Rico Sales Tax Financing Corporation [Case No. 17 BK 3284, ECF No. 368] (as may be modified further, the “Disclosure Statement”)
<u>DX-G</u>	Third Amended Title III Plan of Adjustment of Puerto Rico Sales Tax Financing Corporation [Case No. 17 BK 3284, ECF No. 436] (as may be modified further, the “Plan”)
<u>DX-H</u>	Plan Supplement and Plan Related Documents of Puerto Rico Sales Tax Financing Corporation (the “Plan Supplement”) [Case No. 17-3283, ECF No. 4588]
<u>DX-J</u>	Order (I) Approving Disclosure Statement, (II) Fixing Voting Record Date, (III) Approving Confirmation Hearing Notice, (IV) Approving Solicitation Packages and Distribution Procedures, (V) Approving Forms of Ballots and Election Notices, and Voting and Election Procedures, (VI) Approving Notice of Non-Voting Status, (VII) Fixing Voting and Election Deadlines, and (VIII) Approving Vote Tabulation Procedures [Case No. 17 BK 3284, ECF No. 375] (the “Disclosure Statement Order”)
<u>DX-K</u>	Amended and Restated Sales Tax Revenue Bond Resolution, adopted on July 13, 2007, as amended and restated on June 10, 2009 (“Resolution”)

<u>Exhibit</u>	<u>Description</u>
<u>DX-L</u>	New Fiscal Plan for Puerto Rico, as certified by the Financial Oversight and Management Board for Puerto Rico, dated October 23, 2018 (“Fiscal Plan”)
<u>DX-M</u>	Complaint, Lex Claims, LLC v. Garcia-Padilla; District Court, District of Puerto Rico, July 20, 2016, Case No. 16-2374-FAB, ECF No. 1 (“Lex Claims Litigation”)
<u>DX-N</u>	Second Amended Complaint, Lex Claims, LLC v. Garcia-Padilla; District Court, District of Puerto Rico, November 4, 2016, Case No. 16-2374-FAB, ECF No. 78
<u>DX-O</u>	Answer to Second Amended Complaint, Lex Claims, LLC v. Garcia-Padilla; District Court, District of Puerto Rico, December 16, 2016, Case No. 16-2374-FAB, ECF No. 164
<u>DX-P</u>	Intervenor-Defendant Ambac Assurance Corporation’s Motion to Dismiss Plaintiff’s PROMESA § 303(3) Claim, to Strike Certain Portions of the SAC’s Prayer for Relief, or, in the Alternative, to Certify the COFINA Question to the Supreme Court of Puerto Rico, Lex Claims, LLC v. Garcia-Padilla; District of Puerto Rico, December 16, 2016, Case No. 16-2374-FAB, ECF No. 232
<u>DX-Q</u>	Whitebox Multi-Strategy Partners, L.P., et al. v. Bank of New York Mellon Corp., 651969/2017 (Sup. Ct. N.Y. County April 12, 2017) [ECF No. 1]
<u>DX-R</u>	Ambac Assurance Corp. v. The Bank of New York Mellon, 652356/2017 (Sup. Ct. N.Y. May 2, 2017) [ECF No. 2]
<u>DX-S</u>	Complaint, Bank of New York Mellon v. COFINA, et al. [Adv. Pro. No. 17-00133, ECF No. 1] (the “Interpleader Action”)
<u>DX-T</u>	Order Granting Interpleader, Staying Pending and Future Litigation Against the Bank of New York Mellon, as Trustee, Pursuant to 28 U.S.C. § 2361, and Granting Related Relief [Adv. Pro. No. 17-00133, ECF No. 110] (the “Disputed Funds Order”)
<u>DX-U</u>	Stipulation and [Proposed] Order, [Adv. Pro. No. 17-00133, ECF No. 420]
<u>DX-V</u>	Motion of Debtors for Order Approving Procedure to Resolve Commonwealth-COFINA Dispute [Case No. 17-3283, ECF No. 303] (the “Commonwealth-COFINA Dispute Procedures Motion”)
<u>DX-W</u>	Order Denying, Without Prejudice, Commonwealth-COFINA Dispute Procedures Motion [Case No. 17-3283, ECF No. 544]
<u>DX-X</u>	Revised Motion of Debtors for Order Approving Stipulation Providing Procedure to Resolve Commonwealth-COFINA Dispute [Case No. 17-3283, ECF No. 718]

<u>Exhibit</u>	<u>Description</u>
<u>DX-Y</u>	Complaint, Official Committee of Unsecured Creditors v. Whyte, Adv. Proc. No. 17-00257, ECF No. 1 (“Adversary Proceeding Complaint”)
<u>DX-AA</u>	Mutual Fund Group’s and Puerto Rico Funds’ Answer and Counterclaims, Official Committee of Unsecured Creditors v. Whyte, Adv. Proc. No. 17-00257, ECF No. 88
<u>DX-BB</u>	Answer in Intervention and Counter- and Crossclaims of the COFINA Senior Bondholders’ Coalition, Official Committee of Unsecured Creditors v. Whyte, Adv. Proc. No. 17-00257, ECF No. 90
<u>DX-CC</u>	Intervenor-Defendant and Counterclaimant Ambac Assurance Corporation’s Answer and Affirmative Defenses to the Unsecured Creditor Committee’s Amended Complaint and Counterclaims Against the Commonwealth, Official Committee of Unsecured Creditors v. Whyte, Adv. Proc. No. 17-00257, ECF No. 94
<u>DX-MM</u>	Motion and Incorporated Memorandum of Law of the COFINA Agent to Certify Questions Under Puerto Rico Law to the Supreme Court of Puerto Rico, Committee of Unsecured Creditors v. Whyte, Adv. Proc. No. 17-00257, ECF No. 329
<u>DX-NN</u>	Statement of the COFINA Senior Bondholders’ Coalition in Support of, and Joinder to, the Motion of the COFINA Agent to Certify Questions Under Puerto Rico Law to the Supreme Court of Puerto Rico, Committee of Unsecured Creditors v. Whyte, Adv. Proc. No. 17-00257, ECF No. 332
<u>DX-OO</u>	Mutual Fund Group and Puerto Rico Funds’ Motion to Certify Questions of Law to the Supreme Court of Puerto Rico, Committee of Unsecured Creditors v. Whyte, Adv. Proc. No. 17-00257, ECF No. 331
<u>DX-TT</u>	Memorandum Order, Official Committee of Unsecured Creditors v. Whyte, Adv. Proc. No. 17-00257, ECF No. 483.
<u>DX-UU</u>	Press Release, Oversight Board Reaches Deal with COFINA Bondholder, Financial Oversight and Management Board for Puerto Rico, dated August 8, 2018.
<u>DX-VV</u>	Commonwealth Agent’s Informative Motion With Respect to Oversight Board’s Announcement, Dated August 8, 2018, Regarding Certain Terms for COFINA Plan of Adjustment, Official Committee of Unsecured Creditors v. Whyte, Adv. Proc. No. 17-00257, ECF No. 540.
<u>DX-XX</u>	Seventh Supplemental Sales Tax Revenue Bond, adopted on June 10, 2009
<u>DX-YY</u>	The Securities Terms for the COFINA Plan of Adjustment, attached to the Press Release, Oversight Board Reaches Deal with COFINA Bondholder,

<u>Exhibit</u>	<u>Description</u>
	Financial Oversight and Management Board for Puerto Rico, dated August 8, 2018 (the “Securities Terms”)
<u>DX-ZZ</u>	Urgent Motion of Commonwealth Agent Requesting Entry of Order Establishing Hearing Date and a Briefing Schedule for Motion to Enforce Stipulation and Order Approving Procedure to Resolve Commonwealth-COFINA Dispute in Title III Case of Commonwealth of Puerto Rico [Case No. 17-3283, ECF No. 4057].
<u>DX-AAA</u>	Stipulation and Agreed Order Related to Commonwealth 9019 Motion [Case No. 17-3283, ECF No. 4202] (the “Enforcement Motion Stipulation”)
<u>DX-QQQ</u>	English Version of the Puerto Rico Sales Tax Financing Corporation Act (“New Bond Legislation”) Act 241-2018
<u>DX-RRR</u>	Order Granting Urgent Motion for Entry of Order Extending Election of Distribution Deadline in Connection with the COFINA Plan of Adjustment (17-bk-3284; ECF No. 400)
<u>DX-SSS</u>	COFINA Fiscal Plan (October 18, 2018)
<u>DX-TTT</u>	Act of May 13, 2006, No. 91-2006, 2006 P.R. Laws 246 et seq. (codified as amended at P.R. Laws Ann. tit. 13, § 12) (as amended, “Act 91”)
<u>DX-UUU</u>	Puerto Rico Constitution (English Version)
<u>DX-ZZZ</u>	Stipulation and Order, [Adv. Pro. No. 17-00133, ECF No. 415]

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Dated: January 12, 2019
San Juan, Puerto Rico

Respectfully submitted,

/s/ Hermann D. Bauer

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